

LAMBERT, LESER, ISACKSON,
COOK & GIUNTA, P.C.
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Susan M. Cook
Adam D. Bruski

Attorneys for Linamar Corporation
and Linamar Holdings, Inc.

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

)	Chapter 11
)	
In re: DELPHI CORPORATION., et al.,)	Case No: 05-44481 (RDD)
)	(Jointly Administered)
Debtors.)	
)	

_____/

**RESPONSE OF LINAMAR CORPORATION AND LINAMAR HOLDINGS, INC. TO THE
REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS CLAIMS OBJECTION**

NOW COME Linamar Corporation, Linamar Holdings, Inc., and their respective subsidiaries and affiliates (collectively, "Linamar") by and through their counsel, Lambert, Leser, Isackson, Cook & Giunta, P.C., and for their Response to the Reorganized Debtors' Forty-Third Claims Objection hereby state as follows:

1. During the period from October 8, 2005 through October 6, 2009, Linamar provided certain goods and services to the Debtors pursuant to purchase orders and contracts.
2. The provision of these goods and services constitutes administrative expenses of the Debtors' estate pursuant to 11 U.S.C. § 503.

3. Linamar has submitted the following claims (the "Claims") for administrative expenses in the Debtors' bankruptcies:
 - a. Invar, a division of Linamar Holdings, Inc., claim no. 18882, filed July 14, 2009, in the amount of \$974,810.00.
 - b. Vehcom, a division of Linamar Corporation, claim no. 18886, filed July 14, 2009, in the amount of \$1,889,515.70 plus continuing accruals.
 - c. Roctel, a division of Linamar Holdings, Inc., claim no. 18885, filed July 14, 2009, in the amount of \$3,165,223.55 plus continuing accruals.
 - d. Linamar Corporation and its subsidiaries and affiliates, claim no. 19770, filed November 4, 2009, in the amount of \$1,602,060.79.
4. The Claims, as filed, are attached to this Response as Exhibit A.
5. On January 22, 2010, Debtors filed the Forty-Third Omnibus Claims Objection (the "Objection").
6. In the Objection, the Debtors state that Linamar's Claims "assert liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business". Objection at 9.
7. Linamar denies that any of its Claims have been satisfied by the Debtors.
8. Delphi is aware of Linamar's Claims as representatives of Delphi and Linamar have been in high-level meetings working towards a resolution and settlement of the amounts owing from Delphi to Linamar.
9. Linamar's Claims, as filed, include documentation attesting to the validity of its claims against the Debtors.

10. While Linamar has presented tangible documentary evidence to prove its Claims, the Debtors have simply stated that they do not show the Claims in their books and records, and surmise that the Claims have been satisfied in the ordinary course. The Debtors have presented no evidence to prove that the Claims were satisfied and their mere denial of the Claims is insufficient to affect their validity.
11. Pursuant to Fed. R. Bankr. P. 3001(f), a proof of claim "executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim". *See also, Sherman v. Novak (In re Reilly)*, 245 B.R. 768, 773 (2nd Cir. 2000). The Debtors have not objected to Linamar's Claims on the grounds that they are procedurally improper.
12. Once the *prima facie* evidence of the validity of a claim is established by its proper filing, the party objecting to the claim has the burden of going forward and introducing evidence sufficient to rebut the presumption of validity. *See, e.g. Reilly* 245 B.R. at 773; *California State Board of Equalization v. Official Unsecured Creditors' Committee (In re Fidelity Holding Co., Ltd.)*, 837 F.2d 696, 698 (5th Cir. 1988). The evidence put forward by the debtor to refute the claim must be of equal "probative force" to the creditor's proof of claim. *In re Simmons*, 765 F.2d 547, 552 (5th Cir. 1985). "When no evidence is proffered to rebut the prima facie evidentiary showing attendant to a properly executed and filed proof of claim" a court may summarily overrule an objection to such claim without taking testimony. *Garner v. Shier (In re Garner)*, 246 B.R. 617, 624 (B.A.P. 9th Cir. 2000).
13. The Debtors are attempting to inappropriately shift the burden in this matter to Linamar. *See Omnibus Claims Objection: Debtor's Disagreement of the Amount Is Not*

Enough, 22 Jun., Am. Bankr. Inst. J. 14 (2003). By filing a 222 page omnibus objection and simply stating that the claims do not appear in the Debtors' books and records, the Debtors are using the shotgun approach, hoping that numerous creditors with perfectly-valid claims will simply not respond, or that it will not be economical for them to respond.

14. This approach is contrary to the Bankruptcy Rules and the overall spirit of the claims resolution procedure. What the Debtors have done is, in effect, to require their creditors to not only file the proof of claim required by the Code, but also prove that claim again against the mere assertion (without evidence) on the part of the Debtors that they disagree. The fact that the Debtors failed to account for their debts to Linamar in their own books and records does not mean that such obligations do not exist.

WHEREFORE, for the reasons stated herein, Linamar respectfully requests that this Honorable Court deny the Debtors' Objection in so far as it relates to the Linamar Claims and instead order payment of the Linamar Claims. In addition, Linamar requests any and all other relief the Court believes available and appropriate, including its attorney fees.

Respectfully submitted,

Dated: February 17, 2010

By: /s/ Susan M. Cook

Susan M. Cook
Adam D. Bruski
LAMBERT, LESER, ISACKSON,
COOK & GIUNTA, P.C.
309 Davidson Building
916 Washington Avenue
Bay City, MI 48708
Telephone: 989-893-3518
scook@lambertleser.com
Attorneys for Linamar

United States Bankruptcy Court Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245		Administrative Expense Claim Form	
Debtor against which claim is asserted : Delphi Corporation, et al. 05-44481		Case Name and Number In re Delphi Corporation., et al. 05-44481 Chapter 11, Jointly Administered	
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) Invar, a Division of Linamar Holdings, Inc. Name and Address Where Notices Should be Sent c/o Susan M. Cook 916 Washington Avenue, Suite 309 Bay City, Michigan 48708 Telephone No. (989) 893-3518		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) <input type="checkbox"/> Money loaned Your social security number _____ <input type="checkbox"/> Personal injury/wrongful death Unpaid compensation for services performed <input type="checkbox"/> Taxes from _____ to _____ <input type="checkbox"/> Other (Describe briefly) (date) (date)			
2. DATE DEBT WAS INCURRED 10/8/05 - 6/1/09		3. IF COURT JUDGMENT, DATE OBTAINED:	
4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ [\$974,810.00] <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
5. Brief Description of Claim (attach any additional information): Breach of attached contract and failure of Debtors to accept guaranteed volumes specified on attachment B.			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		THIS SPACE IS FOR COURT USE ONLY	
7. SUPPORTING DOCUMENTS: <i>Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".</i>			
8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date 7/14/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Susan M. Cook, Attorney for Creditor		

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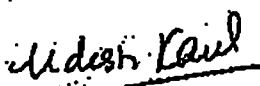
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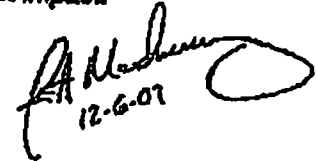
DELPHI

General Terms & Conditions

1. Delphi will increase piece prices effective January 1, 2008 by \$3.4 million U.S. for the Vehcom, Transgear, Hastech and Rootal components. Delphi and Linamar will mutually agree to what component prices will increase. (Attachment A).
2. Delphi will increase piece prices effective January 1, 2009 by an additional \$700K U.S.; ~~for the Vehcom and Rootal components~~ for the Vehcom and Rootal components (Attachment A), which will carry over through Dec. 31, 2010.
3. All parts, per attached, with the exception of the Tilt Housings and Pitman Shafts at Invar will remain with Linamar on a 100% for Delphi requirements basis. Delphi shall not resource any Linamar programs on a global basis for the three (3) year contract period.
4. Invar will produce and Delphi will purchase the guaranteed volumes for the 1st quarter of 2008 for the Tilt Housings and Pitman Shafts (Attachment B) effective January 1, 2008. Any volumes required after March 30, 2008 will be quoted on an as needed basis.
5. The 710 Steering Gear Assemblies (Attachment C) will be produced internally at Delphi starting after March 30, 2008. The price matrix (Attachment C) will be used if any requirements are needed after 2007.
6. All "other" parts are listed on (Attachment D).
7. Delphi shall be entitled to cancel a program only if their customer cancels the program. Cancellation claims will be settled and paid within 180 days of cancellation notice.
8. Delphi's current metal surcharge policy will be adopted for all programs at 100% pass through.
9. If a supplier increases a base price, both Delphi and Linamar will mutually work together to negotiate with the supplier to minimize any cost impact.


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10. Delphi will pay Invar \$320,000 for tooling owed before the end of 2007.
11. Volumes will be reviewed quarterly compared to the annual requirements listed on attachments. Pricing will remain per the attachments provided volumes are within +/-15% of the quarterly requirements. If the volumes vary outside of this range both parties will agree to a price change for the next quarter. The parties agree to establish a mechanism to monitor and update prices for these volume changes. The parties agree to complete this no later than February 15, 2008.
13. For the MSVA parts (26084162, 26085088, 26082739, 26100498, 26123843, 26128933, and 26134116) purchased from Belcher Foundry, Rocket agrees to supplier manage the Belcher supply to the extent possible until Delphi and Rocket jointly develop another source.
14. Payment Terms – MNS2.
15. Contract is for a three (3) year period (2008, 2009, 2010).
16. Freight FOB Linamar facilities.
17. During the process of the Steering division sale, the Terms & Conditions allow Delphi to enter into contracts without any specific signatures from potential buyers and the agreements will be binding after the sale. A copy of this can be provided to Linamar.
18. The attached lists represent all the parts Linamar Corporation produces for Delphi. If Delphi requires additional parts they will be quoted and negotiated separately.
19. Both parties will keep this agreement in strict confidentiality.
20. This represents the entire agreement between the parties. All other issues will be negotiated by both parties under normal business practices outside the terms of this settlement proposal.

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DELPHI

Agreed to and Accepted this 3rd day of December 2007.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul 12-10-07
Title: Commodity Director, Metallic Global Purchasing

[Signature]
108m2S
12-10-07

Delphi Saginaw:

Per: [Signature] 12-6-07
Name: Jeffrey Moltenrey
Title: Director North America Supply Management

Linamar Corporation:

Per: [Signature] 12/11/07
Name: Jim Jarrell
President and COO

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Accepted for publication 12th day of November 2007.

David Christopher

For
Number
Title

Adish Kaul
Vidish Kaul
Commander, 1270-07
Commander, Mobile Civil Engineering

■

Universal Compliance Dept
 Date: 12/11/07
 Name: Joe L. L...

Calvin Smith

Part: John A. Channing (2. #07)
Name: John A. Channing

10-2007

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DELPHI STEERING AGREEMENT FOR TILT HOUSINGS AND PITMAN SHAFTS - JANUARY 1, 2008 - March 30, 2008					
Attachment B					
DELPHI DIVISION	LINAMAR PLANT	PART NUMBER	Guaranteed Volume 1st Qtr 2008	CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 until March 30, 2008
STEERING	INVAR	Tilt Housing - 26082041	135000	\$4.970	\$14.000
STEERING	INVAR	Tilt Housing - 26082086	150000	\$5.909	\$14.000
STEERING	INVAR	Tilt Housing - 26082154	90000	\$5.625	\$13.250
STEERING	INVAR	Pitman Shaft - 26080184	500	\$13.650	\$21.600
STEERING	INVAR	Pitman Shaft - 26080185	21500	\$2.070	\$4.160
STEERING	INVAR	Pitman Shaft - 26080186	10200	\$15.700	\$24.600
STEERING	INVAR	Pitman Shaft - 26080200	168000	\$2.070	\$4.120
STEERING	INVAR	Tilt Housing - 26084280	500	\$2.070	\$4.160
STEERING	INVAR	Tilt Housing - 26086012	2632	\$6.070	\$15.820
STEERING	INVAR	Tilt Housing - 26105013	1000	\$5.561	\$15.820
			60000	\$3.194	\$18.250

Agree to and Accepted the 27th day of November 2007.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul
Title: Commodity Director, Metals Global Purchasing
12-10-07

Delphi Baginaw

Per: Jeffrey McIntemey
Name: Jeffrey McIntemey
12-6-07

Linamar Corporation:

Per: Jim Jernell
Name: Jim Jernell
12/11/07

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DELPHI 710 GEAR ASSEMBLY AGREEMENT FROM JANUARY 1ST, 2008 - DECEMBER 31ST, 2010							
Attachment C							
DELPHI DIVISION	LINAMAR PLANT	PART NUMBER	AGREED VOLUME			CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 to Dec 31, 2010
			2008	2009	2010		
STEERING	INVAR	7882435	8	8	8		
STEERING	INVAR	7882432	8,528	8,528	8,528		
STEERING	INVAR	86002510	878	878	878		
STEERING	INVAR	86003374	12	12	12		
STEERING	INVAR	86003375	118	118	118		
STEERING	INVAR	86073307	848	848	848	\$853.850	\$850.00
STEERING	INVAR	86073301	800	800	800	\$853.850	\$850.00
STEERING	INVAR	86073304	10	10	10	\$853.850	\$850.00
STEERING	INVAR	86124200	2,628	2,628	2,628	\$853.850	\$850.00

Agree to and Accepted this 16th day of November 2007. For 2008 @ \$650 Per Ass.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul
Title: Commodity Director, Metallic Global Purchasing
12-10-07

Delphi Signature:

Per: James McHenry
Name: James McHenry
12-10-07

Linamar Corporation:

Per: Jim Jartell
Name: Jim Jartell
12/11/07

Per: James
Name: James
12-10-2007

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DELPHI "OTHER" AGREEMENT FROM JANUARY 1ST, 2008 TO DECEMBER 31ST, 2010								
Attachment D	DELPHI DIVISION	LINAMAR PLANT	PART NUMBER	AGREED VOLUME			CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 to Dec 31, 2010
				2008	2009	2010		
CHASSIS	TRANSGEAR	5805011	728,000 120,000 (shipping parts included Jan 1st)	728,000	728,000	728,000	\$9.45	\$9.912
THERMAL	TRANSGEAR	5805035	As per contract	0	0	0	\$5.620	\$6.080
CHASSIS	HASTECH	1-BLOCK	60,000	0	0	0	\$18.109	\$22.109
CHASSIS	HASTECH	2-BLOCK	62,988	0	0	0	\$13.048	\$18.048
CHASSIS	HASTECH	HARLEY	AS CURRENTLY ON CONTRACT	CURRENT	CURRENT	CURRENT	CURRENT	CURRENT

Agreed to and Accepted this 27th day of November 2007.

Delphi Corporation:

For: Udesh Kaur
 Name: Udesh Kaur
 Title: 12-1007
Community Director, Middle Global Partnership

Delphi Saginaw

Per: J. A. Mc
Name: Jeffrey McIntomey

Unanet Corporation

Per: Jim Jarrell
Name: Jim Jarrell

1. 10/10/2023

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DELPHI

General Terms & Conditions

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2. Delphi will increase piece prices effective January 1, 2009 by an additional \$700K U.S.; ~~totaling \$3.4 million U.S.~~ for the Vehcom and Rootel components (Attachment A), which will carry over through Dec. 31, 2010.
3. All parts, per attached, with the exception of the Tilt Housings and Pitman Shafts at Invar will remain with Linamar on a 100% for Delphi requirements basis. Delphi shall not resource any Linamar programs on a global basis for the three (3) year contract period.
4. Invar will produce and Delphi will purchase the guaranteed volumes for the 1st quarter of 2008 for the Tilt Housings and Pitman Shafts (Attachment B) effective January 1, 2008. Any volumes required after March 30, 2008 will be quoted on an as needed basis.
5. The 710 Steering Gear Assemblies (Attachment C) will be produced internally at Delphi Steering after March 30, 2008. The price matrix (Attachment C) will be used if any requirements are needed after 2007.
6. All "other" parts are listed on (Attachment D).
7. Delphi shall be entitled to cancel a program only if their customer cancels the program. Cancellation claims will be settled and paid within 180 days of cancellation notice.
8. Delphi's current metal surcharge policy will be adopted for all programs at 100% pass through.
9. If a supplier increases a base price, both Delphi and Linamar will mutually work together to negotiate with the supplier to minimize any cost impact.

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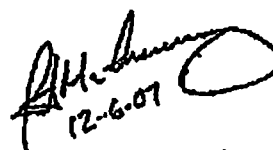
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DELPHI

10. Delphi will pay Invar \$320,000 for tooling owed before the end of 2007.
11. Volumes will be reviewed quarterly compared to the annual requirements listed on attachments. Pricing will remain per the attachments provided volumes are within +/- 15% of the quarterly requirements. If the volumes vary outside of this range both parties will agree to a price change for the next quarter. The parties agree to establish a mechanism to monitor and update prices for these volume changes. The parties agree to complete this no later than February 15, 2008.
13. For the MSVA parts (26084162, 26085068, 26082733, 26100498, 26123843, 26128933, and 26134118) purchased from Belcher Foundry, Roxel agrees to supplier manage the Belcher supply to the extent possible until Delphi and Roxel jointly develop another source.
14. Payment Terms - MNS2.
15. Contract is for a three (3) year period (2008, 2009, 2010).
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18. The attached lists represent all the parts Linamar Corporation produces for Delphi. If Delphi requires additional parts they will be quoted and negotiated separately.
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Indish Kaul
12-10-07


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Agreed to and Accepted this 3rd day of December 2007.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul 12-10-07
Title: Commodity Director, Metallo Global Purchasing

108m25
12-10-07

Delphi Saginaw:

Per: Jeffrey Mollenhey 12-6-07
Name: Jeffrey Mollenhey
Title: Director North America Supply Management

Linamar Corporation:

Per: Jim Jarrell 12/11/07
Name: Jim Jarrell
President and COO

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DELPHI STEERING AGREEMENT FOR TILT HOUSINGS AND PITMAN SHAFTS - JANUARY 1, 2008 - March 30, 2008					
Attachment B					
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STEERING	INVAR	Tilt Housings - 28082041	135000	\$4.970	\$14.000
STEERING	INVAR	Tilt Housings - 28082048	180000	\$8.508	\$14.000
STEERING	INVAR	Tilt Housings - 28082154	30000	\$5.625	\$18.250
STEERING	INVAR	Pitman Shafts - 28080184	800	\$15.650	\$21.800
STEERING	INVAR	Pitman Shafts - 28080188	21500	\$2.070	\$4.180
STEERING	INVAR	Pitman Shafts - 28080189	10200	\$18.700	\$24.800
STEERING	INVAR	Pitman Shafts - 28080200	188000	\$2.070	\$4.180
STEERING	INVAR	Tilt Housings - 28084280	800	\$2.070	\$4.180
STEERING	INVAR	Tilt Housings - 28086102	2532	\$8.070	\$15.820
STEERING	INVAR	Tilt Housings - 28105513	1000	\$5.581	\$15.820
			60000	\$5.194	\$18.250

Agree to and Accepted this 27th day of November 2007.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul
Title: Commodity Director, Metals Global Purchasing
12-10-07

Delphi Corporation:

Per: Jeffrey McNamee
Name: Jeffrey McNamee
12-6-07

Linamar Corporation:

Per: Jim Jarrell
Name: Jim Jarrell
12/11/07

Jim Jarrell
10/11/07
12-10-2007

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DELPHI "OTHER" AGREEMENT FROM JANUARY 1ST, 2008 TO DECEMBER 31ST, 2010							
Attachment D							
DELPHI DIVISION	LINAMAR PLANT	PART NUMBER	AGREED VOLUME			CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 to Dec 31, 2010
			2008	2009	2010		
CHASSIS	TRANSBEAR	8806011	720,000	720,000	720,000	\$8.46	\$8.912
			120,000 (including parts from Jan 1st to Dec 31st)				
THERMAL	TRANSBEAR	8806036	As (2008)	0	0	\$5.820	\$8.060
CHASSIS	HASTECH	L BLOCK	60,000	0	0	\$18.103	\$22.103
CHASSIS	HASTECH	S BLOCK	62,000	0	0	\$13.048	\$18.048
CHASSIS	HASTECH	HARLEY	AS CURRENTLY ON CONTRACT			CURRENT	CURRENT

Agreed to and Accepted this 27th day of November 2007.

Delphi Corporation:

Per: Unish Kaul
Name: Unish Kaul
Title: Community Director, Material Global Purchasing
12-10-07

Delphi Saginaw:

Per: J. McInerney
Name: Jeffrey McInerney
12-6-07

Linamar Corporation:

Per: Jim Jarrell
Name: Jim Jarrell
12/11/07

James
Name: James
12-10-2007

Summary of Amounts Owning to Vehcom Based on Actuals from January 2008 to March 2009

Permanent Surcharge Variance

Delphi Adjusted prices on January 1, 2008 to previously agreed Prices that did not include surcharge fluctuations to the end of 2007

The rate used in these fixed prices was at a rate of 0.138 per pound based on Delphi's simulator

The rate that should have been used was 0.152 per pound as this was the rate used on Delphi's simulator for January 2008

This price difference will always remain as Delphi fluctuated the January 2008 price from the 0.152 price going forward but never gave the increase from 0.138 to 0.152

Q1 2008	15,715.15
Q2 2008	7,193.40
Q3 2008	15,539.23
Q4 2008	12,468.66
Q1 2009	10,883.37
Total	61,719.82

Surcharge Gap Caused by Different Indices Used

Delphi uses the AMM Shredded Index to fluctuate prices to suppliers

Waupaca uses the Iron age Chicago metal Market Index to fluctuate their prices to Vehcom

The gap between these indices was significant in the time period in question and Vehcom wishes to receive compensation

This problem is removed in early 2009 on some parts as the contract was switched to consigned.

The calculations are adjusted in the volume section to accommodate this change

Q1 2008	46,942.65
Q2 2008	(8,183.84)
Q3 2008	165,865.05
Q4 2008	94,374.88
Q1 2009	46,448.10
Total	345,446.95

Price Increases not Paid Based upon Short Fall of Committed Volumes in the Cost Model

Delphi Committed to Volumes on all parts

The Cost Model was introduced to Compensate Linamar for any short falls from these volumes

None of this compensation has been paid to date

Q1 2008	-
Q2 2008	80,618.33
Q3 2008	1,101,447.31
Q4 2008	122,861.38
Q1 2009	177,420.94
Total	1,482,348.93

Summary of Money Owed to Vehcom

Q1 2008	62,856.00
Q2 2008	79,628.79
Q3 2008	1,282,851.59
Q4 2008	229,644.91
Q1 2009	234,732.40
Total	1,889,515.70

United States Bankruptcy Court Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245		Administrative Expense Claim Form	
Debtor against which claim is asserted : Delphi Corporation, et al. 05-44481		Case Name and Number In re Delphi Corporation., et al. 05-44481 Chapter 11, Jointly Administered	
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property) Roctel, a Division of Linamar Holdings, Inc Name and Address Where Notices Should be Sent c/o Susan M. Cook 916 Washington Avenue, Suite 309 Bay City, Michigan 48708 Telephone No. (989) 893-3518		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) <input type="checkbox"/> Money loaned Your social security number _____ <input type="checkbox"/> Personal injury/wrongful death Unpaid compensation for services performed <input type="checkbox"/> Taxes from _____ to _____ <input type="checkbox"/> Other (Describe briefly) (date) (date)			
2. DATE DEBT WAS INCURRED 10/8/05 - 6/1/09		3. IF COURT JUDGMENT, DATE OBTAINED:	
4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$[3,165,223.55] Plus continual accruals <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
5. Brief Description of Claim (attach any additional information): Breach of attached contract paragraphs 1, 2, 8 & 11			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		THIS SPACE IS FOR COURT USE ONLY	
7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".			
8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date 7/14/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Susan M. Cook, Attorney for Creditor		

DELPHI

General Terms & Conditions

1. Delphi will increase piece prices effective January 1, 2008 by \$3.4 million U.S. for the Vehcom, Transgear, Hasech and Focet components. Delphi and Linamar will mutually agree to what component prices will increase. (Attachment A).
2. Delphi will increase piece prices effective January 1, 2009 by an additional \$700K U.S. for the Vehcom and Focet components (Attachment A), which will carry over through Dec. 31, 2010.
3. All parts, per attached, with the exception of the Tilt Housing and Pitman Shafts at Inver will remain with Linamar on a 100% for Delphi requirements basis. Delphi shall not resource any Linamar programs on a global basis for the three (3) year contract period.
4. Inver will produce and Delphi will purchase the guaranteed volumes for the 1st quarter of 2008 for the Tilt Housing and Pitman Shafts (Attachment B) effective January 1, 2008. Any volumes required after March 30, 2008 will be quoted on an as needed basis.
5. The 710 Steering Gear Assemblies (Attachment C) will be produced internally at Delphi starting after March 30, 2008. The price matrix (Attachment C) will be used if any requirements are needed after 2007.
6. All "other" parts are listed on (Attachment D).
7. Delphi shall be entitled to cancel a program only if their customer cancels the program. Cancellation claims will be settled and paid within 180 days of cancellation notice.
8. Delphi's current metal surcharge policy will be adopted for all programs at 100% pass through.
9. If a supplier increases a base price, both Delphi and Linamar will mutually work together to negotiate with the supplier to minimize any cost impact.

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10. Delphi will pay Invar \$320,000 for tooling owed before the end of 2007.
11. Volumes will be reviewed quarterly compared to the annual requirements listed on attachments. Pricing will remain per the attachments provided volumes are within +/- 15% of the quarterly requirements. If the volumes vary outside of this range both parties will agree to a price change for the next quarter. The parties agree to establish a mechanism to monitor and update prices for these volume changes. The parties agree to complete this no later than February 16, 2008.
12. For the MSVA parts (26064162, 26065058, 26082733, 26100498, 26123842, 26128933, and 26134118) purchased from Belcher Foundry, Rocketl agrees to supplier manage the Belcher supply to the extent possible until Delphi and Rocketl jointly develop another source.
13. Payment Terms - MNS2.
14. Contract is for a three (3) year period (2008, 2009, 2010).
15. Freight FOB Linamar facilities.
16. During the process of the steering division sale, the Terms & Conditions allow Delphi to enter into contracts without any specific signatures from potential buyers and the agreements will be binding after the sale. A copy of this can be provided to Linamar.
17. The attached lists represent all the parts Linamar Corporation produces for Delphi. If Delphi requires additional parts they will be quoted and negotiated separately.
18. Both parties will keep this agreement in strict confidentiality.
19. This represents the entire agreement between the parties. All other issues will be negotiated by both parties under normal business practices outside the terms of this settlement proposal.

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[Signature]

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DELPHI

Agreed to and Accepted this 3rd day of December 2007.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul 12-10-07
Title: Commodity Director, Metallic Global Purchasing

[Signature]
108725
12-10-07

Delphi Saginaw:

Per: [Signature] 12-6-07
Name: Jeffrey Molineaux
Title: Director North America Supply Management

Linamar Corporation:

Per: [Signature] 12/11/07
Name: Jim Jarrell
President and COO

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DELPHI STEERING AGREEMENT FOR TILT HOUSINGS AND PITMAN SHAFTS - JANUARY 1, 2008 - March 30, 2008					
Attachment B					
DELPHI DIVISION	LINAMAR PLANT	PART NUMBER	Guaranteed Volume 1st Qtr 2008	CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 until March 30, 2008
STEERING	INVAR	Tilt Housings - 26082031	185000	\$4.970	\$14.000
STEERING	INVAR	Tilt Housings - 26082033	150000	\$8.908	\$14.000
STEERING	INVAR	Tilt Housings - 26082184	90000	\$8.626	\$18.250
STEERING	INVAR	Pitman Shafts - 26080184	800	\$13.650	\$21.800
STEERING	INVAR	Pitman Shafts - 26080188	21500	\$2.070	\$4.160
STEERING	INVAR	Pitman Shafts - 26080189	10200	\$18.700	\$24.800
STEERING	INVAR	Pitman Shafts - 26080200	168000	\$2.070	\$4.120
STEERING	INVAR	Tilt Housings - 26084240	800	\$2.070	\$4.160
STEERING	INVAR	Tilt Housings - 26086002	2892	\$8.070	\$18.820
STEERING	INVAR	Tilt Housings - 26105019	1000	\$8.661	\$18.820
			80000	\$4.154	\$18.250

Agree to and Accepted this 27th day of November 2007.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul
Title: Commodity Director, Metals Global Purchasing
12-10-07

Delphi Signature

Per: Jeffrey McInerney
Name: Jeffrey McInerney
12-6-07

Linamar Corporation:

Per: Jim Jarrell
Name: Jim Jarrell
12/11/07

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12-10-2007

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DELPHI 710 GEAR ASSEMBLY AGREEMENT FROM JANUARY 1ST, 2008 - DECEMBER 31ST, 2010							
Attachment C							
DELPHI DIVISION	LINAMAR PLANT	PART NUMBER	AGREED VOLUME			CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 to Dec 31, 2010
			2008	2009	2010		
STEERING	INVAR	7832235	8	2	2		
STEERING	INVAR	7832082	3,528	3,528	3,528		
STEERING	INVAR	26073510	878	878	878		
STEERING	INVAR	26073570	18	18	18		
STEERING	INVAR	26073570	118	118	118		
STEERING	INVAR	26073570	848	848	848	\$853.850	\$850.00
STEERING	INVAR	26073541	600	600	600	\$853.850	\$850.00
STEERING	INVAR	26073541	10	10	10	\$853.850	\$850.00
STEERING	INVAR	26124800	8,528	8,528	8,528	\$853.850	\$850.00

Amount: \$1.000.000

Agree to and Accepted this 16th day of November 2007. For 2008 @ \$650 Per Ass.

Delphi Corporation:

Per: Udesh Kaul
Name: Udesh Kaul
Title: Commodity Director, Metal Global Purchasing
12-10-07

Delphi Signature:

Per: Jeffrey Mathamoy
Name: Jeffrey Mathamoy
12-10-07

Linamar Corporation:

Per: Jim Jarrell
Name: Jim Jarrell
12/11/07

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12-10-2007

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DELPHI "OTHER" AGREEMENT FROM JANUARY 1ST, 2008 TO DECEMBER 31ST, 2010							
Attachment D		ASSIGNED VOLUME			CURRENT P.O. PRICE	PRICE FROM Jan 1, 2008 to Dec 31, 2010	
DELPHI DIVISION	UNAMAR PLANT	PART NUMBER	2008	2009	2010		
CHASSIS	TRANSGEAR	8406011	728,000	728,000	728,000	\$8.48	\$8.913
			120,000 (including parts from last 120)				
THERMAL CHASSIS	TRANSGEAR	8406011	0	0	0	\$5.520	\$8.080
CHASSIS	HASTECH	L BLOCK	60,000	0	0	\$16.103	\$22.103
CHASSIS	HASTECH	S BLOCK	62,000	0	0	\$12.048	\$18.048
CHASSIS	HASTECH	HARLEY	AS CURRENTLY ON CONTRACT			CURRENT	CURRENT

Agreed to and Accepted this 27th day of November 2007.

Delphi Corporation:

For: Udesh Kaul
Name: Udesh Kaul
Title: Commodity Director, Global Purchasing

Unamar Corporation:

For: Jim Jones
Name: Jim Jones

12/11/07

Delphi Saginaw

For: Jeffrey McInerney
Name: Jeffrey McInerney

12-6-07

James

12-10-2007

DELPHI ANALYSIS 2009 Q1 (based on actual volumes)

	<u>Price Increase</u>	<u>Cost Model Volume Adj.</u>	<u>Surcharge</u>	<u>Grand Total</u>
Should Have Paid:	\$735,211.26	\$182,274.80	\$41,153.62	\$958,639.68
Delphi Paid:	\$206,888.51		\$55,468.03	\$262,356.55
Net Impact/ Shortfall	\$(528,322.75)	\$(182,274.80)	\$14,314.41	\$(696,283.14)

DELPHI ANALYSIS 2008 (based on actual volumes)

	<u>Price Increase</u>	<u>Cost Model Volume Adj.</u>	<u>Surcharge</u>	<u>Grand Total</u>
Should Have Paid:	\$2,042,586.70	\$1,478,801.81	\$849,986.93	\$4,371,375.44
Delphi Paid:	\$1,478,926.25		\$423,508.79	\$1,902,435.04
Net Impact/ Shortfall	\$(563,660.45)	\$(1,478,801.81)	\$(426,478.14)	\$(2,468,940.41)

United States Bankruptcy Court Southern District of New York Delphi Corporation et al. Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue El Segundo, California 90245		Administrative Claim Request Form		COPY
Debtor against which Administrative Claim is asserted: Delphi Corporation, et al. 05-44481		Case Name and Number In re Delphi Corporation, et al. 05-44481 Chapter 11, Jointly Administered		
NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Claim Request Form is to be used solely in connection with a request for payment of an administrative expense arising after June 1, 2009, pursuant to 11 U.S.C. § 503.				
Name of Creditor (The person or other entity to whom the debtor owes money or property) Linamar Corporation and its subsidiaries and affiliates Name and Address Where Notices Should be Sent Susan M. Cook/Adam D. Bruski 916 Washington Avenue, Suite 309 Bay City, Michigan 48708 Telephone No (989) 893-3518		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your Administrative Claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR		Check here if this Administrative Claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated _____		THIS SPACE IS FOR COURT USE ONLY
1. BASIS FOR ADMINISTRATIVE CLAIM <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) <input type="checkbox"/> Money loaned Your social security number _____ <input type="checkbox"/> Personal injury/wrongful death Unpaid compensation for services performed from _____ to _____ <input type="checkbox"/> Taxes (date) (date) <input type="checkbox"/> Other (Describe briefly)				
2. DATE DEBT WAS INCURRED 6/1/09 - 10/6/09		3. IF COURT JUDGMENT, DATE OBTAINED		
4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM \$ 1,602,060.79 <input type="checkbox"/> Check this box if Administrative Claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.				
5. BRIEF DESCRIPTION OF ADMINISTRATIVE CLAIM (attach any additional information) Goods sold and services performed				
6. CREDITS AND SETOFFS: The amount of all payments on this Administrative Claim has been credited and deducted for the purpose of making this Administrative Claim request. In filing this Administrative Claim request, claimant has deducted all amounts that claimant owes to debtor. 7. SUPPORTING DOCUMENTS: <u>Attach copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11". 8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your Administrative Claim, enclose a stamped, self-addressed envelope and copy of this Administrative Claim request.				THIS SPACE IS FOR COURT USE ONLY
Date 11/4/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this Administrative Claim (attach copy of power of attorney, if any) Adam D. Bruski Adam D. Bruski, Attorney for Creditor			

Delphi Accounts Recievable

Plant	Invoice #	Invoice Date	Amount	Currency
Hastech	62513	8/28/2009	42,420.22	US
Hastech	62582	9/4/2009	44,775.93	US
Hastech	62643	9/11/2009	34,137.09	US
Hastech	62677	9/16/2009	21,277.70	US
Hastech	62712	9/18/2009	21,277.70	US
Hastech	62764	9/24/2009	63,833.09	US
Roctel Mfg.	3696	02-Aug-09	3,633.16	USD
Roctel Mfg.	3708	03-Aug-09	3,361.82	USD
Roctel Mfg.	3695	03-Aug-09	6,723.64	USD
Roctel Mfg.	3707	03-Aug-09	4,387.67	USD
Roctel Mfg.	3713	04-Aug-09	3,361.82	USD
Roctel Mfg.	3714	04-Aug-09	3,361.82	USD
Roctel Mfg.	3751	11-Aug-09	6,828.93	USD
Roctel Mfg.	3749	11-Aug-09	6,723.64	USD
Roctel Mfg.	3750	11-Aug-09	11,645.00	USD
Roctel Mfg.	3756	12-Aug-09	13,447.28	USD
Roctel Mfg.	3757	12-Aug-09	11,645.00	USD
Roctel Mfg.	3767	13-Aug-09	17,467.49	USD
Roctel Mfg.	3771	17-Aug-09	3,473.28	USD
Roctel Mfg.	3777	18-Aug-09	24,191.14	USD
Roctel Mfg.	3778	18-Aug-09	10,419.84	USD
Roctel Mfg.	3790	20-Aug-09	5,542.32	USD
Roctel Mfg.	3789	20-Aug-09	3,473.28	USD
Roctel Mfg.	3795	23-Aug-09	3,436.89	USD
Roctel Mfg.	3794	23-Aug-09	5,623.78	USD
Roctel Mfg.	3796	23-Aug-09	1,438.85	USD
Roctel Mfg.	3798	23-Aug-09	6,723.64	USD
Roctel Mfg.	3806	24-Aug-09	6,723.64	USD
Roctel Mfg.	3807	24-Aug-09	2,981.23	USD
Roctel Mfg.	3814	25-Aug-09	6,723.64	USD
Roctel Mfg.	3808	25-Aug-09	2,672.50	USD
Roctel Mfg.	3821	26-Aug-09	13,447.28	USD
Roctel Mfg.	3816	26-Aug-09	10,160.64	USD
Roctel Mfg.	3834	27-Aug-09	8,217.78	USD
Roctel Mfg.	3835	27-Aug-09	2,894.40	USD
Roctel Mfg.	3825	27-Aug-09	6,044.47	USD
Roctel Mfg.	3839	28-Aug-09	16,809.10	USD
Roctel Mfg.	3840	28-Aug-09	6,946.56	USD
Roctel Mfg.	3850	31-Aug-09	4,800.05	USD
Roctel Mfg.	3849	31-Aug-09	8,918.16	USD
Roctel Mfg.	3848	31-Aug-09	6,946.56	USD
Roctel Mfg.	3859	01-Sep-09	3,473.28	USD
Roctel Mfg.	3860	01-Sep-09	10,085.46	USD
Roctel Mfg.	3869	02-Sep-09	5,788.80	USD
Roctel Mfg.	3870	03-Sep-09	5,789.80	USD
Roctel Mfg.	3868	03-Sep-09	12,980.36	USD
Roctel Mfg.	3887	04-Sep-09	6,946.56	USD
Roctel Mfg.	3884	07-Sep-09	12,980.36	USD
Roctel Mfg.	3896	08-Sep-09	9,711.93	USD

Roctel Mfg.	3908	09-Sep-09	10,085.46	USD
Roctel Mfg.	3906	09-Sep-09	11,247.56	USD
Roctel Mfg.	3907	09-Sep-09	10,419.84	USD
Roctel Mfg.	3921	10-Sep-09	6,946.56	USD
Roctel Mfg.	3920	10-Sep-09	10,085.46	USD
Roctel Mfg.	3930	13-Sep-09	10,085.46	USD
Roctel Mfg.	3928	13-Sep-09	3,473.28	USD
Roctel Mfg.	3938	14-Sep-09	6,946.56	USD
Roctel Mfg.	3939	14-Sep-09	6,723.64	USD
Roctel Mfg.	3948	15-Sep-09	3,473.28	USD
Roctel Mfg.	3947	15-Sep-09	13,447.28	USD
Roctel Mfg.	3950	16-Sep-09	5,080.32	USD
Roctel Mfg.	3955	16-Sep-09	10,085.46	USD
Roctel Mfg.	3970	17-Sep-09	3,323.74	USD
Roctel Mfg.	3967	17-Sep-09	5,623.78	USD
Roctel Mfg.	3968	17-Sep-09	10,085.46	USD
Roctel Mfg.	3983	20-Sep-09	16,809.10	USD
Roctel Mfg.	3982	20-Sep-09	3,473.28	USD
Roctel Mfg.	3991	21-Sep-09	10,085.46	USD
Roctel Mfg.	3990	21-Sep-09	3,473.28	USD
Roctel Mfg.	4003	22-Sep-09	10,085.46	USD
Roctel Mfg.	4004	22-Sep-09	9,607.29	USD
Roctel Mfg.	4002	22-Sep-09	3,473.28	USD
Roctel Mfg.	4010	23-Sep-09	10,085.46	USD
Roctel Mfg.	4026	24-Sep-09	3,473.28	USD
Roctel Mfg.	4027	24-Sep-09	10,085.46	USD
Roctel Mfg.	4009	24-Sep-09	6,946.56	USD
Roctel Mfg.	4033	25-Sep-09	10,085.46	USD
Roctel Mfg.	4032	25-Sep-09	3,473.28	USD
Roctel Mfg.	4041	28-Sep-09	2,518.13	USD
Roctel Mfg.	4037	28-Sep-09	5,060.48	USD
Roctel Mfg.	4042	28-Sep-09	3,361.82	USD
Roctel Mfg.	4052	29-Sep-09	3,473.28	USD
Roctel Mfg.	4063	30-Sep-09	5,603.04	USD
Roctel Mfg.	4074	01-Oct-09	3,473.28	USD
Roctel Mfg.	4075	01-Oct-09	6,723.64	USD
Roctel Mfg.	4082	04-Oct-09	10,085.46	USD
Roctel Mfg.	4094	05-Oct-09	3,473.28	USD
Roctel Mfg.	4095	05-Oct-09	6,723.64	USD
Roctel Mfg.	4108	06-Oct-09	3,361.82	USD
Roctel Mfg.	4109	06-Oct-09	2,894.40	USD
Roctel Mfg.	4118	07-Oct-09	3,473.28	USD
Roctel Mfg.	4119	07-Oct-09	6,723.64	USD
Roctel Mfg.	4127	08-Oct-09	13,447.28	USD
Roctel Mfg.	4136	09-Oct-09	5,080.32	USD
Roctel Mfg.	4140	11-Oct-09	10,299.24	USD
Roctel Mfg.	4143	12-Oct-09	6,723.64	USD
Roctel Mfg.	4150	13-Oct-09	3,473.28	USD
Roctel Mfg.	4151	13-Oct-09	13,447.28	USD
Roctel Mfg.	4163	14-Oct-09	3,473.28	USD
Roctel Mfg.	4164	14-Oct-09	3,361.82	USD
Roctel Mfg.	4173	15-Oct-09	6,723.64	USD

Roctel Mfg.	4172	15-Oct-09	3,473.28	USD
Roctel Mfg.	4182	18-Oct-09	13,447.28	USD
Roctel Mfg.	4181	18-Oct-09	3,473.28	USD
Roctel Mfg.	4191	19-Oct-09	6,723.64	USD
Roctel Mfg.	4190	19-Oct-09	3,473.28	USD
Roctel Mfg.	4201	20-Oct-09	6,723.64	USD
Roctel Mfg.	4200	20-Oct-09	3,473.28	USD
Roctel Mfg.	4206	21-Oct-09	6,723.64	USD
Roctel Mfg.	4215	22-Oct-09	3,473.28	USD
Roctel Mfg.	4214	22-Oct-09	13,447.28	USD
Roctel Mfg.	4221	23-Oct-09	5,088.77	USD
Roctel Mfg.	4225	25-Oct-09	3,479.76	USD
Roctel Mfg.	4224	25-Oct-09	6,518.02	USD
Roctel Mfg.	4223	25-Oct-09	5,579.28	USD
Roctel Mfg.	4235	26-Oct-09	6,518.02	USD
Roctel Mfg.	4236	26-Oct-09	3,479.76	USD
Roctel Mfg.	4244	27-Oct-09	9,777.03	USD
Roctel Mfg.	4251	28-Oct-09	9,777.03	USD
Roctel Mfg.	4252	28-Oct-09	3,479.76	USD
Roctel Mfg.	4264	29-Oct-09	4,820.62	USD
Roctel Mfg.	4269	30-Oct-09	6,959.52	USD
Vehcom	80925	2-Aug-09	3,126.00	USD
Vehcom	80944	3-Aug-09	2,850.00	USD
Vehcom	80964	4-Aug-09	3,993.60	USD
Vehcom	80993	5-Aug-09	5,113.50	USD
Vehcom	81007	6-Aug-09	2,565.60	USD
Vehcom	81026	9-Aug-09	5,926.80	USD
Vehcom	81050	10-Aug-09	6,501.60	USD
Vehcom	81074	11-Aug-09	5,719.98	USD
Vehcom	81101	12-Aug-09	7,287.00	USD
Vehcom	81118	13-Aug-09	8,752.20	USD
Vehcom	81138	16-Aug-09	8,225.40	USD
Vehcom	81158	17-Aug-09	5,168.40	USD
Vehcom	81171	18-Aug-09	8,303.40	USD
Vehcom	81197	19-Aug-09	4,967.40	USD
Vehcom	81211	20-Aug-09	9,624.00	USD
Vehcom	81222	23-Aug-09	6,194.40	USD
Vehcom	81239	24-Aug-09	7,196.40	USD
Vehcom	81254	25-Aug-09	8,335.80	USD
Vehcom	81279	26-Aug-09	9,380.40	USD
Vehcom	81296	27-Aug-09	1,709.40	USD
Vehcom	81316	30-Aug-09	10,618.80	USD
Vehcom	81337	31-Aug-09	9,207.60	USD
Vehcom	81356	1-Sep-09	8,907.60	USD
Vehcom	81380	2-Sep-09	8,071.20	USD
Vehcom	81396	3-Sep-09	14,617.20	USD
Vehcom	81410	7-Sep-09	8,797.20	USD
Vehcom	81428	8-Sep-09	7,677.60	USD
Vehcom	81449	9-Sep-09	7,653.60	USD
Vehcom	81450	9-Sep-09	22,753.68	USD
Vehcom	81464	10-Sep-09	8,443.20	USD
Vehcom	81490	14-Sep-09	14,019.60	USD

Vehcom	81511	14-Sep-09	7,480.80	USD
Vehcom	81533	15-Sep-09	9,776.40	USD
Vehcom	81553	16-Sep-09	9,776.40	USD
Vehcom	81569	17-Sep-09	11,898.00	USD
Vehcom	81589	20-Sep-09	8,332.80	USD
Vehcom	81607	21-Sep-09	8,243.04	USD
Vehcom	81633	22-Sep-09	10,257.60	USD
Vehcom	81651	23-Sep-09	6,321.60	USD
Vehcom	81652	23-Sep-09	11,390.40	USD
Vehcom	81670	24-Sep-09	6,013.20	USD
Vehcom	81698	27-Sep-09	5,445.60	USD
Vehcom	81720	28-Sep-09	6,123.60	USD
Vehcom	81742	29-Sep-09	9,492.00	USD
Vehcom	81769	30-Sep-09	9,295.20	USD
Vehcom	81789	1-Oct-09	7,370.40	USD
Vehcom	81814	4-Oct-09	7,261.20	USD
Vehcom	81815	4-Oct-09	8,136.00	USD
Vehcom	81840	5-Oct-09	4,592.40	USD
Vehcom	81861	6-Oct-09	4,680.00	USD
Vehcom	81880	7-Oct-09	9,492.00	USD
Vehcom	81906	8-Oct-09	5,752.80	USD
Vehcom	81931	11-Oct-09	6,889.20	USD
Vehcom	81948	12-Oct-09	4,790.40	USD
Vehcom	81965	13-Oct-09	7,566.00	USD
Vehcom	81990	14-Oct-09	3,936.00	USD
Vehcom	82008	15-Oct-09	7,479.60	USD
Vehcom	82039	18-Oct-09	12,182.40	USD
Vehcom	82040	19-Oct-09	4,881.60	USD
Vehcom	82079	19-Oct-09	6,518.40	USD
Vehcom	82096	20-Oct-09	7,086.00	USD
Vehcom	82122	21-Oct-09	7,086.00	USD
Vehcom	82147	22-Oct-09	5,774.40	USD
Vehcom	82174	25-Oct-09	6,998.40	USD
Vehcom	82203	26-Oct-09	15,607.20	USD
Vehcom	82226	27-Oct-09	6,518.40	USD
Vehcom	82251	28-Oct-09	8,332.80	USD
Vehcom	82252	28-Oct-09	11,390.40	USD
Vehcom	82278	29-Oct-09	7,851.60	USD
Vehcom	82299	1-Nov-09	8,355.60	USD
Vehcom	82338	2-Nov-09	6,123.60	USD

1,602,060.79 USD

Delphi Accounts Payable

Plant	Invoice #	Invoice Date	Amount	Currency
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